

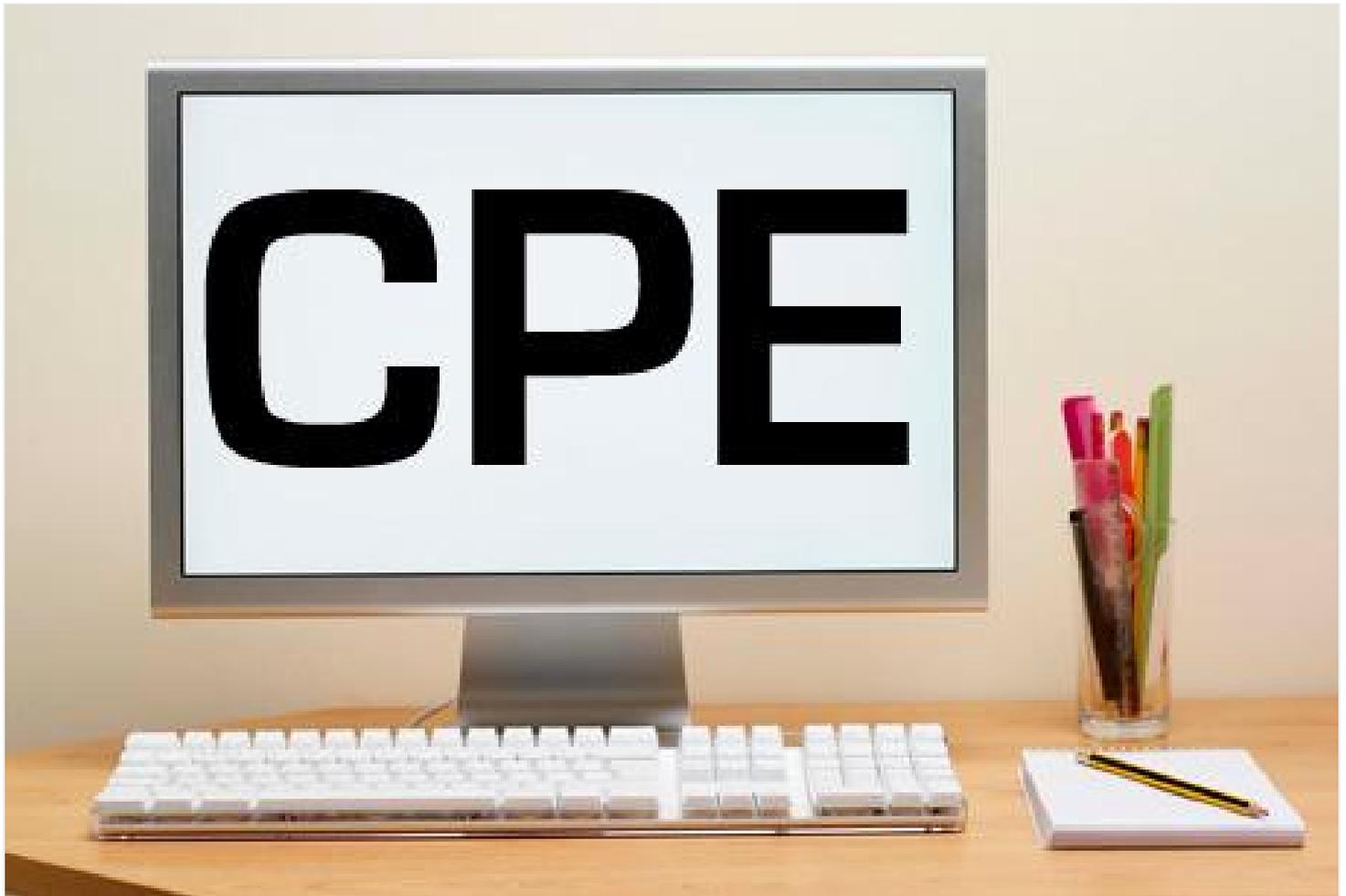
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Indiana

The movement toward a new learning model for professionals in the state of Indiana continues to gain momentum. Today, draft enabling legislation supported by the Indiana CPA Society, the statewide professional association for CPAs, was introduced in ...

Jan. 20, 2017



The movement toward a new learning model for professionals in the state of Indiana continues to gain momentum. Today, draft enabling legislation supported by the Indiana CPA Society, the statewide professional association for CPAs, was introduced

in the Indiana General Assembly as [HB 1467](#). It has the potential to add competency-

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educational requirements for CPA license renewal. CPAs in Indiana must complete 120 hours of continuing professional education every three years as part of a system created to maintain professional competency that has remained virtually unchanged for nearly 50 years.

The General Assembly will be considering competency-based options for both professionals and students this session. The draft legislation for CPAs coincides with draft legislation for K-12 education that also calls for competency-based learning.

“We believe that this is the ‘next step’ toward significant reform of the requirements for CPA license renewal in Indiana,” said INCPAS President & CEO Gary Bolinger, CAE. “This draft, if enacted, will provide Indiana CPAs with additional flexibility in learning options to renew their Indiana CPA license. It would give the Indiana Board of Accountancy the opportunity to explore this new learning alternative beyond traditional continuing professional education. Competency-based education has been proven to be a much more effective method of learning.”

Competency-based education is a method of education that has checks in place to measure that a certain competency level in the course material is attained. Hours-based education only counts time spent in a classroom with no proof of subject matter learned.

In 2016, the Society was instrumental in expanding the ethics education requirement for CPAs to include a competency-based course or experience serving in an ethics capacity (an hours-based course remains as a third option). That rule change was approved by the Board of Accountancy in July and signed by Gov. Mike Pence in September. Additionally, a pilot program was adopted by the Board of Accountancy in 2014 to allow for up to two competency-based courses to count toward a waiver of up to 16 hours of education. That pilot program remains in effect.

The ethics rule change made Indiana the first state in the nation to allow

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based education for CPAs, and other professionals as well,” said John Sauder, CPA, CGMA, of Carmel, Ind., INCPAS chairman of the board. “This legislation could have a widespread impact throughout the United States, and begin a transformation of the profession’s education system that is long overdue for a major overhaul. Hours-based education simply does not meet the needs of today’s CPAs, and by extension, their clients and employers.”

The CPA profession in the United States is regulated on a state-by-state basis, but a major development such as this in any one state has the potential to have a carry-over effect to many other states. Nationally, the American Institute of CPAs’ Future of Learning Task Force recommended sweeping change to the professional development model in a [report](#) published in 2014. Competency-based education was a major aspect of the recommendations and concepts outlined in the report.

The Indiana CPA Society is poised to help facilitate competency-based learning in Indiana and beyond. The CPA Center of Excellence®, established in 2014 and powered by the Society, already offers online competency-based course modules in six vital business skills as well as a competency-based ethics course. Additional courses on other non-technical and technical topics could be developed over the next several years.

Firm Management

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